

**IN THE UNITED STATES COURT OF APPEALS
FOR THE DISTRICT OF COLUMBIA CIRCUIT**

MONTE SILVER and
MONTE SILVER, LTD.,
an Israeli corporation

Appellants,

No. 23-5049

v.

**INTERNAL REVENUE
SERVICE; UNITED STATES
DEPARTMENT OF THE
TREASURY; DOUGLAS
O'DONNELL**, in his official
capacity as Commissioner of the
Internal Revenue; and **JANET
YELLEN**, in her official capacity as
United States Secretary of the
Treasury

Appellees.

**CERTIFICATE AS TO PARTIES, RULINGS, AND RELATED
CASES**

Pursuant to the Court's order dated March 10, 2023, and D.C. Circuit Rule 28(a)(1), Appellants, Monte Silver and Monte Silver, Ltd., hereby submit this Certificate as to Parties, Rulings, and Related Cases.

1. Parties, Intervenor, and Amici Curiae

The parties to this appeal are Appellants Monte Silver and Monte Silver, Ltd. The Appellees are the Internal Revenue Service, the United States Department of Treasury, Douglas O'Donnell in his official capacity as Commissioner of the Internal Revenue Service and Janet Yellen, in her official capacity as United States Secretary of the Treasury.

No *amici* appeared before the District Court.

2. Rule 26.1 Disclosure Statement

Appellant Monte Silver, Ltd. is an Israeli private corporation, solely owned by Appellant Monte Silver. Monte Silver, Ltd. does not have a parent corporation or other parent entity.

3. Rulings Under Review

Appellants seek review of the District Court's Order entered on January 30, 2023 (ECF 14), pursuant to a Memorandum Opinion issued on the same day (ECF 13).

4. Related Cases

In *Silver v. Internal Revenue Serv.*, 2021 WL 1177998 (D.D.C. Mar. 28, 2021), the district court (Mehta, J.) concluded that Defendants were authorized to publicly disclose Plaintiffs' confidential tax information under

26 U.S.C. §6103(h)(4). Plaintiffs appealed this order. However, this Court concluded that it lacked jurisdiction to adjudicate the matter. *Monte Silver & Monte Silver, Ltd. v. Internal Revenue Serv.*, 2022 WL 17420308 (D.C. Cir. Dec. 6, 2022). The issue is now squarely before the Court and no other court is currently addressing the matter.

Date: April 10, 2023

Respectfully submitted,

/s/ Noam Schreiber

Noam Schreiber (Bar No. 63387)

ZELL, ARON & CO.

34 Ben Yehuda St.

14th Floor

Jerusalem, Israel 9423001

011-972-2-633-6300

Email: noam.schreiber@fandz.com

Counsel for Appellants

CERTIFICATE OF SERVICE

I hereby certify that on April 10, 2023, a copy of the foregoing document was served electronically through the Court's ECF system on all counsel of record.

/s/ Noam Schreiber

Noam Schreiber (Bar No. 63387)

ZELL, ARON & CO.

34 Ben Yehuda St.

14th Floor

Jerusalem, Israel 9423001

011-972-2-633-6300

Email: noam.schreiber@fandz.com

Counsel for Appellants